



AICPA Peer Review Program
Administered by the Missouri Society of CPAs

2019 Annual Peer Review Administrative Fee

All firms enrolled in the peer review program are assessed an annual administrative fee to cover the costs of administering the program.

The fee is based upon two items:

1. Flat Fee: Depending on the firms most recent peer review type
 - a. System Review: \$250
 - b. Engagement Review: \$225

2. Per personnel fee: Based upon the firms most recent peer review
 - a. \$55 per personnel

The review type and number of personnel information is based upon the firms most recently completed peer review. The number of personnel that work on A&A is provided by the firm during the peer review process. Personnel includes CPAs, non-CPAs, managers, leased or per diem, other professional staff etc. This fee will not be changed until the firms next peer review. This includes if a firm adds or reduces staff or changes from an engagement to system review.

Examples:

Review Type: System (\$250)

of personnel: 1 (1 x \$55)

Total Fee = \$305

Review Type: Engagement (\$225)

of personnel: 10 (10 x 55)

Total Fee = \$775